

59-13-301.5 Refund of taxes impacting Ute tribe and Ute tribal members.

- (1) In accordance with this section, the Ute tribe may receive a refund from the state of amounts paid in accordance with Section 59-13-301 if:
 - (a) the amounts paid by the Ute tribe when it purchases the special fuel includes the amount paid in taxes on the special fuel;
 - (b) the special fuel is purchased for use by:
 - (i) the Ute tribe; or
 - (ii) a Ute tribal member from a retail station that is:
 - (A) wholly owned by the Ute tribe; and
 - (B) located on Ute trust land; and
 - (c) the governor and the Ute tribe execute and maintain an agreement meeting the requirements of Subsection (3).
- (2) In addition to the agreement required by Subsection (1), the commission shall enter into an agreement with the Ute tribe that:
 - (a) provides an allocation formula or procedure for determining:
 - (i) the amount of special fuel sold by the Ute tribe to a Ute tribal member; and
 - (ii) the amount of special fuel sold by the Ute tribe to a person who is not a Ute tribal member; and
 - (b) provides a process by which:
 - (i) the Ute tribe obtains a refund permitted by this section; and
 - (ii) reports and remits special fuel tax to the state for sales made to persons who are not Ute tribal members.
- (3) The agreement required under Subsection (1):
 - (a) may not:
 - (i) authorize the state to impose a tax in addition to a tax imposed under this chapter;
 - (ii) provide a refund, credit, or similar tax relief that is greater or different than the refund permitted under this section; or
 - (iii) affect the power of the state to establish rates of taxation; and
 - (b) shall:
 - (i) provide that the state agrees to allow the refund described in this section;
 - (ii) be in writing;
 - (iii) be signed by:
 - (A) the governor; and
 - (B) the chair of the Business Committee of the Ute tribe;
 - (iv) be conditioned on obtaining any approval required by federal law; and
 - (v) state the effective date of the agreement.
- (4)
 - (a) The governor shall report to the commission by no later than February 1 of each year as to whether or not an agreement meeting the requirements of this Subsection (4) is in effect.
 - (b) If an agreement meeting the requirements of this Subsection (4) is terminated, the refund permitted under this section is not allowed beginning the January 1 following the date the agreement terminates.
- (5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules regarding the procedures for seeking a refund agreed to under the agreement described in Subsection (2).

Amended by Chapter 382, 2008 General Session